

APA Policy Disclaimer

The policy guidelines which are reflected on this website have been prepared by APA staff in response to specific questions raised during the course of audits performed by this agency.

The APA strives to provide consistent policy and audit guidance to our staff.

The sole purpose of providing these policy guidelines to private CPA firms performing local government audits is to encourage consistent audit policy guidance.

Private CPA firms should recognize that each of these policy interpretations is based on a specific factual situation. Different facts, court decisions, etc. may impact the applicability of these policy interpretations.

In addition, legal advice should be sought from local counsel on any matter that may reflect a violation of federal or state law or administrative regulation or local ordinance.

The APA is not authorized to provide legal advice to local governments and specific legal questions should be addressed to the local County Attorney, Office of the Attorney General, the Governor's Office for Local Development, or the appropriate federal or state funding entity.